Classes might be invested with the power of registering lands in the name of the co-operative societies of the depressed classes. The Protector might be assisted by a committee consisting of the secretaries of the co-operative societies and other members. The following lands were pointed out by the member for registry in the name of the co-operative societies :—

(*a*) 3000 acres of land in S. No. 923/1 in the Ranni pakuthi, Pattanamthitta taluk.

(*b*) 150 acres of land in S. No. 49/1 in the above pakuthi, above taluk.

(*c*) The areas called Anakuzhimannu, Adukuzhimannu, and Valiyakavu which had by Government notification dated the 8th Dhanu 1101 been earmarked for registry in the name of the depressed classes.

(*d*) 550 acres of land near the Vembanad backwaters in the Ambalapuzha taluk and 800 acres of Kari land in the same taluk, which had been set apart for registry in favour of the depressed classes.

DEWAN'S REPLY : Mr. Daivatan Kunjan, in regard to the 3,000 acres of lands that you ask for to be made over to the Pulayas, I must point out to you that Survey No. 923/1 is included in the Kumaranperur reserve forests ; and it is not possible to disafforest that area.

As regards the subject of assignment of lands to the landless classes, generally speaking, you have heard what I have said in reply to the last representation. If you will hand in the long list of lands that you have prepared, I will have it examined by the Land Revenue Department.

12. Grievances of the business men arising from the Incom-tax Regulation.

MR. C. JOHN ABRAHAM (*Member, Trading Classes, Kottayam*) spoke on the hardships caused to the merchants by the income-tax officers. Most of the trading firms in Travancore were partnership concerns in which the majority of the partners did not do any active work. It was therefore only proper that the active partners should be paid an extra remuneration in addition to the profits of the business, and it was equally proper that such remuneration should be treated as expenditure for running the business, which was not assessable to income-tax under the Regulation. The income-tax officers however refused to take this expenditure into account. It was also a feature of the work of these officers that in their eagerness to swell the assessable income of business firms, they arbitrarily cut down the expenditure on account of salaries to establishments. Such unfair and arbitrary assessments of income-tax were a source of great grievance to the merchant classes.

Another complaint against the income-tax officers was that they refused to take on trust the accounts produced by the merchants even though they were duly supported by vouchers. The officers seldom accepted the accounts furnished by the merchants, and often made assessments at their discretion. In such cases the parties had a right of appeal, but that would involve much avoidable expenditure. The member therefore suggested that, whenever the assessing officer observed any discrepancy in any account, he might give notice to the party and make the assessment only after bringing the discrepancy home to him.

A third grievance of the merchants arose from the way in which the capital outlay on business was assessed to income-tax. Generally the capital for a business would represent the amount which the party had subscribed for in a chitty and which he had bid for in auction. This amount was on all fours with a loan from the foreman of the chitty. The interest on this amount had therefore to be deducted when assessing the amount to income-tax. This was not being done by the income-tax officers.

Fourthly, the income-tax officers who had by no means any expert knowledge in the matter of the auditing of accounts, often set at naught the certificates granted by accredited auditors. This was undesirable and had to be put a stop to.

DEWAN'S REPLY : Mr. Abraham, I shall ask the Commissioner of Income Tax to look into all the difficulties and inconveniences that you have brought to notice in the matter of income tax assessment, and ask him also to report whether it is possible under the existing rules and regulations to make it easier for

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the merchants and trading classes. As to the general amendment of rules, that will have to wait until such time as the revision of rules comes up for consideration. Meanwhile if I am correct in assuming that you have printed your statement, if you will kindly give me a copy of it, I shall have it examined.

13. A Munsiff-Magistrate's Court at Bhutapandy.

MR. ARUMUKHA PERUMAL PILLAI MATHEVAN PILLAI (*Member, Tovala taluk*) said that till recently there were no less than three Magistrates' courts in the Tovala taluk, one at Azhagiapandiapuram, one at Bhutapandy, and the third at Aramboly. But all these courts were abolished one after another and that in spite of protests from the people. It was more or less an admitted fact that there would be more criminal cases in rural parts than in towns and the people of Tovala with its vast rural areas were suffering much inconvenience for want of any criminal courts. The same was the case in regard to Munsiffs' courts. The people of Tovala had to go to distant Nagercoil for the smallest civil suits. It had to be remembered in this connection that unlike in British India there were no Village Munsiffs in Travancore who could deal with small disputes between villagers. The population of the Tovala taluk numbered nearly 40,000 and the number of civil cases arising in the taluk was by no means inconsiderable. In fact about a fourth of the total number of suits filed in the District Munsiff's court, Nagercoil, during the years 1099 to 1102 came from the Tovala taluk. In view of these circumstances the member suggested that a Munsiff-Magistrate's court might be established at Bhutapandy, or in the alternative, the old Magistrate's court might be restored. In case both these measures were impracticable, Village Panchayat courts might be established in the various villages of the taluk.

DEWAN'S REPLY: Mr. Arumukhaperumal Pillai Mathevan Pillai, you make a statement in your preliminary essay that it is a recognised fact that there is more crime in rural places than in towns. That is a very interesting proposition; and some day when you have a little time you will perhaps give me full information as to by whom that fact came to be recognised and how it is supported in respect of your taluk. I am merely seeking information.

In regard to more courts and nearer courts it seems to me that the people of the Tovala taluk do not believe in seeking justice and believe in justice seeking them at their very doors. I suppose you would like to have a court at every street corner. If I am not mistaken there are many buses running from Tovala to Nagercoil. However, since you gave notice of your intention to represent this matter, it has been referred to the High Court who, in turn, have called for statistics; and they will come to a definite conclusion and make their recommendation to Government.

You lament the fact that there are no Village Munsiffs in Travancore. Let me explain that for a greater part of Travancore, there are no villages; and consequently I do not see how Village Munsiffs can come into being. But I believe you have within easy reach of you Village Panchayat courts which are much the same thing.

The Assembly adjourned for lunch at 1·57 P. M. and met again at 3 P. M.

14. Judicial Institutions in the Kalkulam taluk.

MR. R. S. SUBRAHMANYA PILLAI (*Member, Kalkulam taluk, Group II*) in dealing with the judicial institutions in the Kalkulam taluk dwelt upon the urgent necessity for transferring one of the Munsiffs' courts at Padmanabhapuram to Eraniel. Eraniel was one of the busiest and one of the most populous centres in south Travancore and a substantial percentage of the cases in the courts at Padmanabhapuram came from Eraniel. But Padmanabhapuram was eight miles away, and the people of Eraniel had to go all the way to Padmanabhapuram to attend the courts there. Moreover one of the Munsiffs' courts at Padmanabhapuram was now housed in a rented building, whereas at Eraniel there were Sirkar buildings in which the court could be accommodated. If a Munsiffs' court was established at Eraniel, it would also give considerable relief to the present pressure of work in the courts at Padmanabhapuram. In case one of the courts could not be transferred from Padmanabhapuram to Eraniel, the member suggested that the jurisdiction of the courts might

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